

**In re: Dowling College
Trustee's Second Omnibus Objection to Claims**

Exhibit A

Seq. No.	Claim No.	Creditor's Name and Address	Unsecured Amount Claimed	Basis for Objection to Claim	Relief Sought
1	194	Allan B. Mendelsohn Chapter 7 Trustee of the Estate of Hampton Transportation Venture 38 New Street Huntington, NY 11743	\$27,760.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
2	408	Barnes & Noble College Booksellers, LLC 120 Mountain View Boulevard Basking Ridge, NJ 07920	\$44,705.64	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$16,788.66
3	187	Block Chiropractic Sports and Wellness 301 Maple Avenue Smithtown, NY 11787	\$81,767.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
4	9	Bonnie Nohs for Michelle T. Nohs (Deceased) 150 Oak Street Copiague, NY 11726	\$15,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
5	290	Bri-Tech, Inc. 829 Lincoln Avenue Bohemia, NY 11716	\$10,544.50	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$4,840.50.
6	75	CIT Finance, LLC PO Box 593007 San Antonio, TX 78259	\$10,504.34	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$6,132.12.
7	53	Deanna Ocampo for Michelle T. Nohs (Deceased) 78 Cullen Avenue Islip, NY 11751 Attn: Deanna Ocampo	\$500.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
8	179	Delta Mu Delta 3730 Grand Boulevard Brookfield, IL 60513-1624	\$1,940.93	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
9	252	Doherty, Enterprises, Inc. 7 Pearl Court Allendale, NJ 07401	\$10,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance

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10	405	Elinor Brunswick Appel 85 Windham Road Rockville Centre, NY 11570	\$2,994.55	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
11	447	Elsevier BV c/o Elsevier O2C POB 1270 1000 BG Amsterdam The Netherlands	\$27,536.80	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$13,367.38.
12	358	Expense Reduction Analysts Addison Tower 16415 Addison Road Addison, TX 75001 Attn: Dianna Ludlow-Arreola	\$8,188.52	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$3,090.57.
13	203	Gayle M. Balmuth 13 Marjon Avenue Scotia, NY 12302	\$25,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
14	451	Geeta Persad 55 Palm Street Central Islip, NY 11722	Unliquidated	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
15	169	Grammy Enterprises LLC c/o Reisman Peirez Reisman & Capobianco LLP 1305 Franklin Avenue PO Box 119 Garden City, NY 11530 Attn: JC	\$4,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
16	455	Hartford Fire Insurance Company Hartford Plaza Bankruptcy Unit NP-3 Hartford, CT 06155	\$56,511.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
17	276	Hobsons Inc c/o Taft Stettinius & Hollister LLP 425 Walnut Street #1800 Cincinnati, OH 45202 Attn: Casey Cantrell Swartz	\$52,704.86	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$32,304.86.
18	142	Joseph Economico 49 Clayton Boulevard, Apt. 121 Baldwin Place, NY 10505	\$245.25	The Debtor's books and records reflect that this claim has	Disallowance

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				been satisfied.	
19	125	Laser Performance Products, Inc. 44 W. Jefryn Boulevard, Ste. N Deer Park, NY 11729	\$6,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
20	383	Local 153 Pension Plan 1300 East Ninth Street, Suite 616 Cleveland, Ohio 44114-1503 Attn: David M. Fusco	\$714,910.00	Although the claim purports to provide a "good faith estimate" of alleged pension withdrawal liability, it provides no information regarding claimant's calculation of any such liability, if any. The Debtor's books and records do not reflect any liability for this claim.	Disallowance
21	425	Maryann Caputo 1 Wateredge Court Oakdale, NY 11769	\$1,707.88	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
22	85	Mike Caldarella 108 Kemah-Mecca Lake Road Newton, NJ 07860	\$275.00	The Debtor's books and records reflect that this claim has been satisfied.	Disallowance
23	293	National Union Fire Insurance Company 175 Water Street, 15 th Floor New York, NY 10038	\$5,000.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
24	168	Platinum Energy LLC 266 Bangor Street Lindenhurst, NY 11757 Attn: Justin Schwartz	\$26,648.64	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
25	27	Robert Elkins 139 Richmond Avenue Medford, NY 11763	\$2,109.60	The Debtor's books and records reflect that this claim has been satisfied.	Disallowance
26	165	Robert Moccia	\$410.00	The Debtor's books	Disallowance

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		208-04 Robert Road Bayside, NY 11360		and records reflect that this claim has been satisfied.	
27	393	Royal Star Associates, Inc. c/o Phillips, Artura & Cox 165 South Wellwood Avenue Lindenhurst, NY 11757	\$46,437.50	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$34,362.50.
28	39	Skyrush Marketing PO Box 354 Yaphank, NY 11980	\$7,900.00	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$2,899.01.
29	288	Smart Power Inc 829 Lincoln Avenue Bohemia, NY 11716	\$4,967.65	The Debtor's books and records reflect a lesser amount due than claimed.	Reduce claim to a general unsecured claim in the amount of \$453.14.
30	318	Steven Murray 34 Lakewood Road Lake Ronkonkoma, NY 11779	\$210.34	The Debtor's books and records reflect that this claim has been satisfied.	Disallowance
31	391	The Hartford PO Box 660916 Dallas, TX 75266	\$56,511.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance
32	784	United States Department of Education 400 Maryland Avenue SW, Ste. 6E215 Washington, DC 20202 Attn: Natasha Varnovitsky	\$7,752,056.00	The Debtor's books and records reflect a lesser amount due than claimed, and the documentation submitted by the claimant in support of the claim is insufficient to establish any additional liability.	Reduce claim to a general unsecured claim in the amount of \$1,256,267.73.
33	780	Westchester Journal News Acct c/o Law Dept. 7950 Jones Branch Drive McLean, VA 22107 Attn: Kathleen Hennessey-Gannett	\$10,255.00	The Debtor's books and records do not reflect any amount due to this claimant.	Disallowance